

Exhibit “18”



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ULMAN LAW OFFICES

PAGE 01

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ATTORNEY AT LAW
134 CAMP HILL ROAD
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(845) 354-6436

FAX (845) 354-3861

May 9, 2007

Paul Savad, Esq.
Paul Savad & Associates
55 Old Turnpike Road
Suite 209
Nanuet, New York 1054

Dear Mr. Savad:

In response to your letter of April 25, 2007, please be advised that the Village of Pomona does not review projects or applications behind closed doors nor do we design projects for applicants. When your client submits an application it will be referred to and reviewed by the appropriate Board. We do not see any reason why your client's project should be reviewed differently from any other project that comes into the Village.

Very truly yours,



DFU:b

Doris F. Ulman
Village Attorney
Village of Pomona

cc: Mayor and Board of Trustees
Village of Pomona

BY FAX AND MAIL

DORIS F. ULMAN
ATTORNEY AT LAW
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May 14, 2007

Paul Savad, Esq.
Paul Savad & Associates
55 Old Turnpike Road
Suite 209
Manuel, New York 10954

Dear Mr. Savad:

I am perplexed by your letters of May 10, 2007. During our telephone conversation on May 9th you advised me that your client's project is not in compliance with the Village of Pomona Zoning Law because the educational component of the project is not accredited. You stated that your client could not demonstrate the financial hardship required for a use variance and we agreed that the first step in the process would be an application for a zone change.

I do not understand why you would request any meeting to discuss the design of a project that is illegal until you have applied for the required zone change. At no time did your letters or discussions with me suggest that a public meeting was requested to discuss the project. In my opinion, any meeting, public or private, would be premature.

Very truly yours,

Doris F. Ulman

DFU:b



**Office of Mayor
Nick Sanderson**

VILLAGE OF POMONA

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July 3, 2007

**Paul Savad
Paul Savad & Associates
55 Old Turnpike Rd
Nanuet, NY 10954**

Dear Mr. Savad,

We cannot grant your request to have the Board of Trustees exempt your client from the provisions of the Pomona Zoning Law. Such action by the Board would be discriminatory and violative of the Federal and State Constitutions. There are other religious institutions that exist in the Village that comply with our laws and have gone through the site plan process.

I know you are aware that educational institutions and houses of worship are permitted uses in the Pomona Zoning Law. If the proposed Rabbinical College is a legitimate educational institution there is no reason why you should request an exemption from our laws. If it is not a legitimate educational institution an applicant has the right to apply for a zone change or a use variance.

The Village Attorney has informed me that she has discussed Village procedures with you on more than one occasion. If you need any additional information please feel free to call her at 354-6436.

Very truly yours,

A handwritten signature in black ink that reads "Nick Sanderson".

Nick Sanderson
Mayor